

AMENDED IN ASSEMBLY APRIL 5, 2010

CALIFORNIA LEGISLATURE—2009—10 REGULAR SESSION

## Assembly Constitutional Amendment

**No. 10**

---

**Introduced by Assembly Member Torlakson  
(Principal coauthor: Assembly Member Huffman)**

February 11, 2009

---

Assembly Constitutional Amendment No. 10—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 4 of Article XIII A thereof, by amending Section 2 of Article XIII C thereof, and by amending Section 3 of Article XIII D thereof, relating to taxation.

### LEGISLATIVE COUNSEL'S DIGEST

ACA 10, as amended, Torlakson. Taxation: Education Finance District: special tax.

The California Constitution conditions the imposition, extension, or increase of a special tax by a city, county, or special district upon the approval of  $\frac{2}{3}$  of the voters of the city, county, or special district voting on that tax, and prohibits these entities from imposing an ad valorem tax on real property or a transactions or sales tax on the sale of real property.

This measure would instead condition the imposition, extension, or increase of a special tax by ~~an education finance district established pursuant to statute~~ *a school district* upon the approval of a majority of the voters of the district voting on that tax, and would also make conforming changes to related provisions.

Vote:  $\frac{2}{3}$ . Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

1     *Resolved by the Assembly, the Senate concurring,* That the  
2     Legislature of the State of California at its 2009–10 Regular  
3     Session commencing on the first day of December 2008, two-thirds  
4     of the membership of each house concurring, hereby proposes to  
5     the people of the State of California, that the Constitution of the  
6     State be amended as follows:

7     First—That Section 4 of Article XIII A thereof is amended to  
8     read:

9     SEC. 4. Except as provided by paragraph (2) of subdivision  
10    (d) of Section 2 of Article XIII C, a city, county, or special district,  
11    by a two-thirds vote of its voters voting on the proposition, may  
12    impose a special tax within that city, county, or special district,  
13    except an ad valorem tax on real property or a transactions tax or  
14    sales tax on the sale of real property within that city, county, or  
15    special district.

16    Second—That Section 2 of Article XIII C thereof is amended  
17    to read:

18    SEC. 2. Notwithstanding any other provision of this  
19    Constitution:

20    (a) Any tax imposed by any local government is either a general  
21    tax or a special tax. A special district or agency, including a school  
22    district, has no authority to levy a general tax.

23    (b) No local government may impose, extend, or increase any  
24    general tax unless and until that tax is submitted to the electorate  
25    and approved by a majority vote. A general tax is not deemed to  
26    have been increased if it is imposed at a rate not higher than the  
27    maximum rate so approved. The election required by this  
28    subdivision shall be consolidated with a regularly scheduled general  
29    election for members of the governing body of the local  
30    government, except in cases of emergency declared by a unanimous  
31    vote of the governing body.

32    (c) Any general tax imposed, extended, or increased, without  
33    voter approval, by any local government on or after January 1,  
34    1995, and prior to the effective date of this article, may continue  
35    to be imposed only if that general tax is approved by a majority  
36    vote of the voters voting in an election on the issue of the  
37    imposition, which election shall be held no later than November  
38    5, 1996, and in compliance with subdivision (b).

39    (d) (1) Except as provided by paragraph (2), a local government  
40    shall not impose, extend, or increase any special tax unless and

1 until that tax is submitted to the electorate and approved by a  
2 two-thirds vote. A special tax is not deemed to have been increased  
3 if it is imposed at a rate not higher than the maximum rate so  
4 approved.

5 ~~(2) An education finance district established pursuant to statute~~

6 (2) *A school district* may, with the approval of a majority of the  
7 voters voting on the proposition at an election, impose, extend, or  
8 increase a special tax within its jurisdiction. A special tax imposed  
9 pursuant to this paragraph shall not be deemed to have been  
10 increased if it is imposed at a rate not higher than the maximum  
11 rate so approved.

12 Third—That Section 3 of Article XIII D thereof is amended to  
13 read:

14 SEC. 3. (a) An agency shall not assess a tax, assessment, fee,  
15 or charge upon any parcel of property or upon any person as an  
16 incident of property ownership except:

17 (1) The ad valorem property tax imposed pursuant to Article  
18 XIII and Article XIII A.

19 (2) Any special tax receiving either a two-thirds vote pursuant  
20 to Section 4 of Article XIII A or, as applicable, a majority vote  
21 pursuant to paragraph (2) of subdivision (d) of Section 2 of Article  
22 XIII C.

23 (3) Assessments as provided by this article.

24 (4) Fees or charges for property related services as provided by  
25 this article.

26 (b) For purposes of this article, fees for the provision of electrical  
27 or gas service are not deemed charges or fees imposed as an  
28 incident of property ownership.